

Line 12. Divide line 11 by line 2.

Line 13. Multiply the amount on line 12 by 1,000. This will give you a dollar and cents amount per \$1,000 of assessed value. You must round to the next highest cent. For example, \$1.132 should be rounded to \$1.14.

Line 14. Fill in the highest net tax rate from boxes 8a through 8c and 13d through 13f. This is your base net tax rate for 1987-88. Fill in this amount on Part I, line 2.

Part III: Worksheet to Calculate Apportioned Offsets

General information:

—Complete Part III of Form LB-70 only if your district has both an excluded levy amount and offsets. If your district doesn't have these, then you can use the net tax rate limit calculation in Part I of Form LB-70 (lines 1 through 5).

—To use this worksheet successfully, you have to work the steps involved until the included offsets divided by the total offsets equal the included levy divided by the total levy. You may achieve this result by working the matrix. If the amounts are still not equal, you should complete matrices, using the steps outlined in the first matrix.

IMPORTANT: The following steps should be done in the order written.

MATRIX

Box 1. Enter the result of multiplying the estimated assessed value for 1987-88 by the highest net tax rate. The estimated assessed value can be obtained with the help of your county assessor. The actual assessed value won't be available until

Instructions for Form LB-72 Non Ad Valorem Tax Revenue Decline—Option C

Use the Non Ad Valorem Tax Revenue Decline Worksheet to:

- determine if the district qualifies to use this option, and
- determine the maximum dollar amount of tax base and one-year levy the district can levy under Option C.

Remember: You can use this option only if you cannot maintain last year's appropriation level because of a loss of non ad valorem revenue which was not due to any district action.

General instructions

Fill in the name of the municipal corporation and the county.

Step 1—Determination of Eligibility

To find out if your district qualifies to use this option, compare the 1987-88 estimated non ad valorem tax revenue for operations (excluding prior years' taxes and beginning cash) to the same revenue sources in 1986-87.

Complete lines 1 through 4. Is the amount of your 1987-88 non ad valorem tax revenue for operations less than the amount for 1986-87? If so, the result on line 4 will be a positive number, and your district qualifies to use this option.

October. Get the highest net tax rate from line 2, Part I of this form.

Box 8. Enter the total of all excluded levies for 1987-88. These levies are continuing, bond, and serial levies.

Box 6. Enter the total estimated offsets for 1987-88. This can be obtained with the help of your county assessor and county treasurer.

Box 4. Multiply the amount of total estimated offsets in box 6 by the percentage that the "included levy" is to the total levy. Enter the result in box 4.

Box 5. Subtract box 4 from box 6.

Box 2. Subtract box 5 from box 8.

Box 3. Add box 1 to box 2.

Box 7. Add box 1 to box 4.

Box 9. Add box 3 to box 6.

To check the matrix, add box 7 to box 8. You should come up with the same amount as you did when adding box 3 to box 6.

—The offsets have been allocated properly between included and excluded levies when box 4 divided by box 6 equals box 7 divided by box 9. Round off these numbers to the nearest three decimals. (For example, .35876 should be rounded to .359.)

—Remember, you may need to work through the matrix more than once to get the proper allocation.

—When you have reached the proper allocation, enter the amount in box 7 on LB-70, Part I, line 7.

See **Net Tax Rate Limitation** for a more complete discussion of the use of the matrix. The manual also gives a formula that may be used in place of the matrix in determining your maximum included levy.

Step 2—Determination of Levy

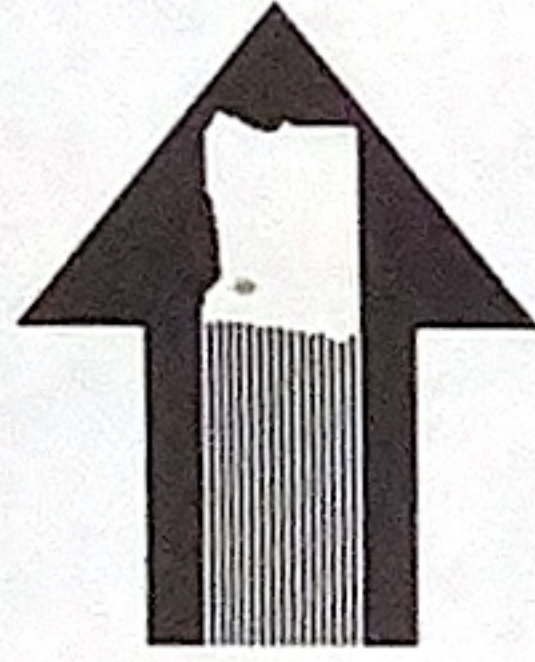
Complete the steps in lines 1 through 6 to determine the maximum amount your district can levy, using this option.

Submit this worksheet with Form LB-70 only if the non ad valorem tax revenue decline option is used. If you use the "decline option," the amount on line 6 of Form LB-72 should be entered in the Option C line of Part I, Form LB-70.

Consult Appendix 7 of the **Tax Rate Limitation Manual** for a discussion of this option and examples of its use. If you don't have a copy of this manual, contact the Local Government Finance and Taxation Section, Oregon Department of Revenue, in Salem at 378-3603.

1987-88

Property Tax Certification Forms and Instructions Booklet



Form LB-50

Form LB-70

Form LB-72

Instructions

Each municipal corporation in Oregon must certify its 1987-88 property tax levy to the county assessor by July 15, 1987. This booklet contains the forms you need to file with the assessor and instructions for the forms.

The Notice of Property Tax Levy (Form LB-50) is used to certify the levy. This notice is to be completed after the municipal corporation has:

- held the required public hearing(s),
- enacted the proper ordinance or resolution,
- budgeted the necessary appropriations, and
- determined the property tax levy.

You must file Form LB-50 and other forms (see below) with the county assessor on or before July 15. If circumstances prevent you from filing by July 15, you must request an extension of time in advance, in writing, from the county assessor.

Here are guidelines for using the forms in this booklet:

Complete—

- Form LB-50, Notice of Property Tax Levy:** if your district is certifying a property tax levy.
- Form LB-70, Net Tax Rate Levy Computation:** if your district is certifying a one-year levy.
- Form LB-72, LB-70 Worksheet:** if your district is certifying a one-year levy and using the non ad valorem tax decline option from Form LB-70.

Where to get help

If you need help with the forms in this booklet, call the Local Government Finance and Taxation Section of the Oregon Department of Revenue in Salem at 378-3603. We will also send any additional forms needed.

Important: Don't use outdated forms.

To be completed only if district levies a one-year levy

- Be sure to read the instructions in the Property Tax Certification Forms & Instructions booklet.
- Remember: The net tax rate limitation may restrict the authority of a district to levy a one-year tax.
- A copy of the Net Tax Rate Limitation Manual may be ordered by calling Salem, 378-3603.

Name of Municipal Corporation

NET TAX RATE LIMIT

- For fiscal year 1987-88, if you are levying a one-year levy, your net tax rate limit is the highest of one of the following:
- The net tax rate for your 1987-88 levy, if this is your first ad valorem levy.
 - The rate necessary to raise the 1987-88 tax base.
 - The net tax rate for: 1981-82, 1982-83, or 1983-84.
 - The net tax rate from 1984-85, if assessed value in 1984-85 increased less than 5% from 1983-84.
 - The net tax rate from 1985-86, if assessed value in 1985-86 increased less than 5% from 1984-85.
- OR
- You may select one of the following options if it results in a higher levy:
- Option A—1987-88 assessed value will increase less than 5% from 1986-87.
 - Option B—temporary net tax rate voted by electors.
 - Option C—non ad valorem tax revenue decline.

PART I: MAXIMUM LIMITED LEVY

The district's maximum limited levy is the highest amount calculated under the various methods allowed by law.

1. Base year (from Part II, line 14h)	1.	
2. Net tax rate per \$1,000 expressed in dollars and cents (from Part II, line 14g)	2.	\$
3. Convert net tax rate to a percentage (line 2 divided by 1,000 to the fifth decimal)	3.	
4. Estimated 1987-88 assessed value	4.	
5. Net tax rate levy limitation (line 3 multiplied by line 4. Round to the next highest whole dollar.)	5.	\$
6. Apportioned offsets (if you completed Part III, enter the amount from box 4)	6.	
7. Maximum limited levy (line 5 plus line 6, or Option A, or Option C)	7.	
8. Amount district will levy within the tax base (Form LB-50, box 1)	8.	
9. Maximum one-year levy under limitation (line 7 minus line 8, or Option B, line 1)	9.	

OPTION A—1987-88 Assessed value will increase less than 5%

1986-87 included levy X 1.06 = Maximum limited levy

Note: The 1986-87 included levy may not include any portion financed by a temporary net tax rate that has expired.

OPTION B—Temporary net tax rate (Be sure to read instructions.) Specific voter approval of a temporary net tax rate is required to use this option.

Check the box below which shows what the voters approved:

1. ☐ One-year levy and the rate necessary to raise it \$ Amount Approved Rate Approved
2. ☐ Temporary net tax rate Election Date

Date of election in which voters approved a temporary net tax rate

OPTION C—Non ad valorem tax revenue decline (Read your Tax Rate Limitation Manual and complete Form LB-72)

Maximum limited levy. (Amount from Form LB-72, box 6)

Part II-A

Line 1. This is the total amount the district levied in the year for which the net tax rate is being calculated. You can get this information from the Form LB-50 your district submitted to the county assessor for that year.

Line 2. This amount is the total of the tax base plus any one-year levies submitted to the county assessor on the Form LB-50 as described in line 1 above. This amount is your "included levy."

Line 3. Divide line 2 by line 1. This will give you a decimal number. Carry this out to three decimal places.

Line 4. This figure is available from the county assessor for your district. You must use the offsets from the same year used for the base net tax rate calculation discussed in the instructions for line 1 above.

Line 5. Multiply the offset amount on line 4 by the decimal amount on line 3.

Line 6. Subtract line 5 from line 2. The difference will be your net included tax levy of the base year for which you are doing the calculation.

Line 7. Contact your county assessor for the district's assessed value for each of the base years.

Line 8. To get the net tax rate, divide line 6 by line 7. Then multiply the result by 1,000. This will give you a dollar and cents amount per \$1,000 of assessed value. You must round to the next highest cent. For example, \$3.442 should be rounded to \$3.45.

Part II-B

Line 1. Enter the assessed value for the year shown.

Line 2. Enter the assessed value for the year shown.

Line 3. Divide line 2 by line 1. If this amount is less than 1.05, you should continue. If the amount is greater than 1.05, you are not eligible for this option and you should not complete the remaining lines for the year.

Line 4. Enter the amount you levied for a tax base and a one-year levy for the year shown. This is your "included levy" for that year. Note: Does your "included levy" contain any amount raised by a temporary net tax rate that has expired? If so, do not fill in your total included levy on line 4. Fill in only that portion which could have been raised using your existing net tax rate for that year without obtaining voter approval for a temporary net tax rate. Remember, one-year levies with the amount necessary to raise the levy are considered to be temporary rates good only during the fiscal year of the one-year levy.

Line 5. Multiply the amount on line 4 by 1.06. Round up to the next whole dollar.

Line 6. Enter the excluded levies for the year shown.

Line 7. Add line 5 to line 6. This is the total levy for the year shown.

Line 8. Divide line 5 by line 7 to determine the percentage of the included levy to the total levy.

Line 9. Enter total offsets for the year shown.

Line 10. Multiply line 8 by line 9 to determine the amount of included offsets.

Line 11. Subtract line 10 from line 5 to determine the net included levy less offsets.

Continued on page 12

Option A—1987-88 Assessed Value Will Increase Less Than 5%

In the box marked "1986-87 Included Levy," enter the amount of the levy for 1986-87 that was included under the net tax rate limitation (tax base, one-year levy, and levy authorized by a temporary rate increase that has not yet expired). Multiply this amount by 1.06 and enter the total in the box marked "Maximum Limited Levy." Also enter this maximum limited levy figure on line 7 of Part I of Form LB-70.

Did your 1986-87 included levy include a temporary net tax rate that has expired? If so, you must refigure your included levy for Option A. If you need help, contact your regional analyst with the Oregon Department of Revenue's Local Government Finance and Taxation Section in Salem (378-3603).

Option B—Temporary Net Tax Rate

The temporary net tax rate is the net tax rate that was approved by voters in your district and is good for the number of years (maximum of three) stated on the ballot.

To figure the net tax rate limit using this option, first enter the date of the election in which voters approved a temporary net tax rate. The voters can approve either a levy amount and the rate necessary to raise it, or they can approve a rate.

Check box 1 if they approved a levy amount and the rate necessary to raise it. Fill in the amount of the levy both in this section and on line 9, Part I of Form LB-70.

Check box 2 if the voters approved a temporary net tax rate. Fill in the total net tax rate on line 2 of Part I, Maximum Limited Levy section of Form LB-70.

If the voters approved a temporary increase of the district's highest calculated net tax rate, calculate your total net tax rate by adding the new approved increment to your base net tax rate. Enter the total on line 2 of Part I of Form LB-70.

Option C—Non Ad Valorem Tax Revenue Decline

If you use this option, first review the Tax Rate Limitation Manual (Appendix 7). Then contact your regional analyst with the Oregon Department of Revenue's Local Government Finance and Taxation Section in Salem (378-3603).

After you've taken the above steps, complete Form LB-72. Instructions and a copy of that form are included in this booklet. Enter the results from Step 2, line 6 of Form LB-72 in Part 1, line 7 of Form LB-70, and in the section marked "Option C."

Part II: Worksheet to Calculate Net Tax Rate

General instructions. Follow the directions for lines 1 through 8 for each of the fiscal years shown above the columns in Part II-A.

If your assessed value grew by less than 5% in 1984-85, 1985-86, or 1986-87, you may have a calculated net tax rate that is higher than the amount you figured for the three years in Part II-A. Complete Part II-B, lines 1 through 3, to see if you are eligible to figure your net tax rate for these three years.

When you have completed Part II-B, lines 1-13, fill in your highest net tax rate on Part II-B, line 14, and on Part I, line 2.

NON AD VALOREM TAX REVENUE DECLINE WORKSHEET
(to be used with Form LB-70) 1987-88

- Complete this worksheet if the amount of one-year levy within the net tax rate limitation is determined by using the non ad valorem tax revenue decline option.
- Attach this worksheet to Net Tax Rate Levy Computation, Form LB-70, and submit to county assessor with your budget documents.
- Be sure to read the instructions in this booklet.
- See the related Oregon revised statute below.

Municipal Corporation

County

Step 1 - Determination of Eligibility Complete boxes 1 through 4 to determine if your district qualifies to use this option.

1. Non ad valorem revenue for operations (does not include prior years' taxes or beginning cash)

2. Offsets apportioned to operations

3. Total (Add boxes 1 and 2)

4. Remainder (Subtract box 3b from 3a)

1986-87

1987-88

1a.

1b.

2a.

2b.

3a.

3b.

4.

If the result in box 4 is a **positive** number, the district qualifies to use this option. **Complete Step 2** to determine the maximum amount the district can levy using this option.

If the result in box 4 is a **negative** number, **STOP**. The district does not qualify for this option. Go back to Net Tax Rate Levy Computation (LB-70) for a list of other options.

Step 2 - Determination of Levy Amount, 1987-88 Complete boxes 1 through 6 to determine the maximum amount the district can levy using this option.

1. Appropriation for operations (1986-87 actual appropriations)

2. Non ad valorem tax revenues for operations (1987-88 estimate)

3. Beginning cash and prior year taxes for operations (1987-88)

4. Taxes needed to balance (Subtract boxes 2 and 3 from box 1)

5. Estimate of uncollectible taxes (1987-88 estimate)

6. Total levy (Add boxes 4 and 5. Carry to Form LB-70, Option C)

1.

2.

3.

4.

5.

6.

NOTE: Amount of levy subject to net tax rate limitation (box 3, Notice of Property Tax, Form LB-50) cannot exceed total levy (Step 2, box 6, above).

ORS 310.575

(4)(a) Subject to paragraph (b) of this subsection and if a taxing unit is unable to fund its operations for the ensuing year at the same dollar level as was spent for operations in the current year because of a reduction in non ad valorem tax revenues the taxing unit may levy in dollars and cents, in addition to the levy of the taxes to pay bond principal and interest or to the levy serial taxes under ORS 280.040 to 280.130, an amount necessary to maintain the operations of the unit at the same dollar amount spent in the current fiscal year.

(b) The increased levying authority granted by this subsection shall not be available to any taxing unit if the reduction in non ad valorem tax revenues is caused by any act of the governing body.

PART II—A: WORKSHEET TO CALCULATE NET TAX RATE

Use this worksheet to determine the net tax rate for the district.

REMEMBER—The net tax rate limit is the highest number.

1. Amount of total levy certified to assessor (from prior Form LB-50s)

2. Amount of total levy included under tax rate limitation (levy within tax base plus one-year levies)

3. Percent of total (line 2 divided by line 1)

4. Total offsets (figure obtained with help from county treasurer or assessor)

5. Offsets allocated to included levy (line 4 multiplied by line 3)

6. Net tax levy included under limitation (line 2 minus line 5)

7. Assessed value (obtained with help from county assessor)

8. Net tax rate (line 6 divided by line 7 $\times$ \$1,000)

a.

b.

c.

PART II—B If the district's assessed value grows by less than 5%, the district will have a calculated net tax rate as follows:

1984-85 Eligibility

1985-86 Eligibility

1986-87 Eligibility

1. Assessed value

2. Assessed value

3. Growth percentage (line 2 divided by line 1)

4. Included levy

5. Total included levy (line 4 multiplied by 1.06)

6. Excluded levy

7. Total levy (total of lines 5 and 6)

8. Percentage of total levy (line 5 divided by line 7)

9. Offsets

10. Offsets allocated to included levy (line 8 multiplied by line 9)

11. Net included levy less offsets (line 10 subtracted from line 5)

12. Net tax rate (line 11 divided by line 2, to the 6th decimal)

13. Rate per thousand dollars (line 12 multiplied by 1,000)

14. Highest net tax rate per thousand dollars of assessed value, from Part II-A, box 8a, 8b or 8c; or Part II-B, box 13d, 13e or 13f.

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